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December 29, 2011

Mr. Jim McDaniel
Program Manager
South Carolina Office of Regulatory Staff
1401 Main Street, Suite 900
Columbia, SC 29201

JAN 23 2012

PSC SC
MAIL / DMS

Re: Palmetto Net, Inc.-FEI No.
26 S.C. Code Ann. Regs. 103-607 (Supp. 2011)
Compliance by 12/31/2011

Dear Mr. McDaniel:

This letter serves as written documentation that Palmetto Net, Inc., does not provide residential local exchange services. This documentation is in response to the enclosed "Revised Regulation Notice" dated August 8, 2011, a copy of which is enclosed. This notice requires the company provide demonstration of compliance by December 31, 2011 regarding retail residential local exchange services.

If you have any questions or need further information, please contact me at 803-726-4478. Thank you for your assistance.

Sincerely,



Luci S. Mackie
Director of Accounting & Taxes

Enclosures